2. Amendments to the Claims:

A listing of the entire set of pending claims (including amendments to the claims, if any) is submitted herewith per 37 CFR 1.121. This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

1. (Previously Presented) Sample rate converter for converting an input sample rate of a signal into an output sample rate, wherein the sample rate converter comprises a sample rate adapter for, in response to a control signal having a first value, adapting an intermediate sample rate such that the output sample rate is larger than the input sample rate, and for, in response to a control signal having a second value, adapting the intermediate sample rate such that the output sample rate is smaller than the input sample rate.

2. (Previously Presented) Sample rate converter according to claim 1, wherein the sample rate adapter comprises a variable sample rate decreaser for variably decreasing the intermediate sample rate.

3. (Previously Presented) Sample rate converter according to claim 2, wherein the sample rate converter comprises a fixed sample rate increaser for fixedly increasing the input sample rate and for generating a signal with the intermediate sample rate destined for the variable sample rate decreaser.

4. (Previously Presented) Sample rate converter according to claim 3, wherein the fixed sample rate increaser increases the input sample rate with a fixed increasing factor K, with the variable sample rate decreaser variably decreasing the intermediate sample

rate with a variable decreasing factor L, with $L \leq K$.

5. (Previously Presented) Sample rate converter according to claim 4, wherein the sample rate converter comprises a fixed sample rate decreaser for fixedly decreasing a variably decreased intermediate sample rate with a fixed factor M and for generating a signal with the output sample rate.

6. (Previously Presented) Sample rate converter according to claim 1, wherein the sample rate adapter comprises a variable sample rate increaser for variably increasing the intermediate sample rate.

7. (Previously Presented) Sample rate converter according to claim 6, wherein the sample rate converter comprises a fixed sample rate increaser for fixedly increasing the input sample rate and for generating a signal with the intermediate sample rate destined for the variable sample rate increaser.

8. (Previously Presented) Sample rate converter according to claim 7, wherein the sample rate converter comprises a fixed sample rate decreaser for fixedly decreasing a variably increased intermediate sample rate and for generating a signal with the output sample rate.

9. (Previously Presented) Method for converting an input sample rate of a signal into an output sample rate, wherein the method comprises a step of, in response to a control signal having a first value, adapting an intermediate sample rate such that the output sample rate is larger than the input sample rate, and of, in response to a control signal having a second value, adapting the intermediate sample rate such that the output sample rate is smaller than the input sample rate.

10. (Previously Presented) Computer program product for converting an input sample rate of a signal into an output sample rate, wherein the computer program product comprises a function of, in response to a control signal having a first value, adapting an intermediate sample rate such that the output sample rate is larger than the input sample rate, and of, in response to a control signal having a second value, adapting the intermediate sample rate (F_{s2}) such that the output sample rate is smaller than the input sample rate.

11. (Previously Presented) Apparatus comprising a sample rate converter for converting an input sample rate of a signal into an output sample rate, wherein the sample rate converter comprises a sample rate adapter for, in response to a control signal having a first value, adapting an intermediate sample rate such that the output sample rate is larger than the input sample rate, and for, in response to a control signal having a second value, adapting the intermediate sample rate such that the output sample rate is smaller than the input sample rate.